

REVENUE SECRETARIAT.

Pass Book System.

READ

* Note accompanying the Muzrai Commissioner's letter No. C. 861 of 1923-24, dated the 14th July 1924, regarding the introduction of the Pass Book System in connection with each Muzrai Institution.

[*Printed as Annexure.]

ORDER NO. 972-3—MUZ. 1-24-5, DATED 7TH JANUARY 1925.

In accordance with orders contained in para 19 of Government Order No. 2892-901—M. F. 5-96, dated the 19th March 1904, the Comptroller to Government issued circular instructions (*vide* Muz. Cir. No. 2061 51 of 28th October—2nd November 1904) prescribing the registers and accounts to be maintained in each institution. Of these, the most important are Form No. 6, the Cash Book, and No. 7 Abstract of receipts and charges. In the Cash Book Form No. 6, the daily opening balance, receipts, payments and cash balance of each institution have to be recorded, and Form No. 7 is intended to show the transactions on account of each institution in a month as per Cash Book. Article 454 of the Mysore Account Code, Vol. I requires the Deputy Commissioners to arrange for correct accounts of Muzrai Institutions being maintained in the forms prescribed by the Comptroller in the circular instructions referred to above so as to admit of detailed audit. But the above instructions have never been carried out.

2. The necessity for correct maintenance of accounts was reiterated in Government Orders No. 2514-25—M. F. 371-13-2, dated the 2nd April 1917 and No. 3067-80—Muz. 421-17-9, dated the 3rd April 1919 and in furtherance of the instructions laid down therein, the Comptroller recommended so long ago as March 1919, the introduction of the Pass Book System for the better up-keep of Muzrai Accounts and their more effective audit. The Muzrai Commissioner has now submitted three statements showing the form of (1) the Pass Book to be maintained by Muzrai Officers, (2) the monthly abstract thereof, and (3) the Talukwar abstract, and has also suggested rules for the maintenance thereof.

3. Government are pleased to accord sanction to the introduction of the Pass Book System with effect from 1st July 1925 in the forms appended hereto (*vide* Appendices 1, 2 and 3). They are also pleased to approve of the rules for the maintenance of the Pass Book as appended to this order.

4. It should be clearly understood that the maintenance of the Pass Book is not in supersession of the registers already prescribed by the Comptroller, but is in addition thereto.

5. It will be the duty of the Inspecting Officers to examine the Pass Books during their inspections, and see that the entries therein are posted up-to-date.

K. V. ANANTARAMAN,
Secretary to Government, Rev. Dept.

RULES FOR THE MAINTENANCE OF PASS BOOKS IN RESPECT OF MUZRAI INSTITUTIONS.

- (i) The Pass Book will be in the appended Form (No. I).
- (ii) One Pass Book will be in use at a time in every Muzrai Office and it will be presented to the Treasury with every transaction of remittance into or drawal from the Treasury Branch of the Office. Corresponding entries will simultaneously be made in the books (Muzrai Fund Register) of the Treasury also.
- (iii) A few pages will be allotted for each institution and its name clearly entered on the top of the page.
- (iv) At the beginning of the book, there shall be written a list of all the institutions with the number of pages allotted for the record of their transactions. A separate book will be kept for abstracting the monthly transactions (Form II).